

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE
MAY 10, 2021, 4:00 P.M.
FIRST FLOOR AUDITORIUM – ROOMS H & I
DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

The Finance Committee meeting was called to order by Dodge County Finance Committee Chairman, Dave Frohling, at 4:00 p.m.

Members present: Benter, Caine, Frohling, J. Schmitt and Sheahan-Malloy.

Member(s) absent: None.

Others present: Finance Director David Ehlinger; Assistant Finance Director Eileen Lifke; Senior Accountant Makenzie Drays; Deputy County Clerk Christine Kjornes; County Administrator Jim Mielke; Corporation Counsel Kimberly Nass; Dodge County Clerk Karen Gibson; Human Resources Director Sarah Hinze; Assistant Human Resources Director Tonia Mindemann; Dodge County Treasurer Patti Hilker; Human Services and Health Director Becky Bell; Human Services and Health Department Fiscal Support Services Division Manager Angela Petruske; Clearview Executive Director Ed Somers; Veteran Services Director Andrew Miller; Physical Facilities Director Russ Freber; Dana Investment Advisors Senior Vice President Ellen Roberts; Dana Investment Advisors Senior Vice President-Portfolio Manager Matthew Slowinski; Dana Investment Advisors Chief Investment Officer J. Joseph Veranth; County Board Supervisor Jeff Berres; County Board Supervisor David Guckenberger; and Citizen Member Ajay Andrew J. Schnitzler.

The following Non-Committee Member County Board Supervisor requested payment for attending the meeting: Jeff Berres.

There was no public comment.

Supervisor Sheahan-Malloy asked to strike “*and other large county departments with their budgets*” from page 2, fourth paragraph, the last sentence. Motion by Sheahan-Malloy, seconded by J. Schmitt to approve the April 12, 2021 minutes, as amended. Motion carried.

Dana Investment Advisors Senior Vice President Ellen Roberts introduced Senior Vice President-Portfolio Manager Matthew Slowinski, and Chief Investment Officer J. Joseph Veranth. Ms. Roberts provided an overview of Dana Investment Advisors. Mr. Slowinski reviewed Dodge County’s portfolio summary and historical performance. Mr. Veranth reviewed the economic and market updates. Ms. Roberts commented that Dana Investment Advisors can assist in developing a plan on getting a return on invested American Rescue Funds.

The joint Finance Committee and Human Resources and Labor Negotiations Committee meeting was called to order by Human Resources and Labor Negotiations Committee Chairman, Joseph Marsik, at 4:13 p.m.

Members present from the Human Resources and Labor Negotiations Committee: Greshay, Hilbert, Kuehl, Marsik, and D. Schmidt.

Member(s) absent: None.

County Administrator Jim Mielke provided an oral report to the Committees regarding the 2022 budget. Mr. Mielke reported that a joint meeting between the Finance Committee and the Human Resources and Labor Negotiations Committee was scheduled to begin discussions related to the compensation plan, and a potential cost of living adjustment (COLA) in 2022. He further reported that a document entitled *Consumer Price Index Calculation Chart (updated last on 04-07-21)*, from

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the Wisconsin Department of Revenue (DOR), was provided to the Committee members. Mr. Mielke commented that it is important to keep the compensation plan current with the market, and a potential COLA increase of 1.25% as of January 1, 2022, is being considered. Supervisor Marsik commented that Paid Time Off (PTO) has no budgetary impact at this time. The Committee continued with a discussion regarding wages. Mr. Mielke commented that 2080 hours of productive time is budgeted for each full time employee, and health insurance contribution percentages are reviewed by the Human Resources and Labor Negotiations Committee annually. Supervisor Kuehl commented that all funding sources are considered. Supervisor J. Schmitt commented that total operation costs are increasing, therefore, cuts need to be made. Supervisor Guckenberger commented that sources of revenue need to be identified to cover the expenses, or services need to be cut. Following Committee discussion, Chairman Marsik adjourned the Human Resources and Labor Negotiations Committee meeting. The joint meeting adjourned at 4:40 p.m. The next joint meeting of the Finance Committee and the Human Resources and Labor Negotiations Committee will be held on June 14, 2021, at 4:00 p.m.

The Finance Committee meeting continued with the rest of the agenda items.

There was no discussion on the following Resolutions:

- 2021 Dodge County Human Services and Health Department Budget Amendment (Dodge County Drug Treatment Court Enhancement Grant).
- 2021 Dodge County Human Services and Health Department Budget Amendment (Enhance COVID-19 Detection and Surveillance Activities).
- 2021 Dodge County Human Services and Health Department Budget Amendment (Greater Watertown Community Health Foundation Grants).
- Create Two Positions of *Clinician IV* at the Human Services and Health Department.
- Authorizing the Dodge County Communication System P25 Simulcast Upgrade.

Motion by Caine, seconded by Sheahan-Malloy to authorize and direct the Finance Committee's Chairman to sign the Fiscal Notes, and forward the Resolutions to the County Clerk. Motion carried.

Clearview Executive Director Ed Somers provided an oral report to the Committee regarding Clearview accounts receivable write-offs. Mr. Somers reported that the write-offs are due to prior year's outstanding receivables, and Clearview budgets for bad debt. Motion by Benter, seconded by Caine to approve the write-offs in the amount of \$63,150.50. Motion carried.

Mr. Ehlinger provided an oral report to the Committee regarding the Dodge County Sheriff's Office back pay. Mr. Ehlinger reported that it was discovered that three (3) Dodge County Sheriff's Deputies were under paid. Mr. Ehlinger explained that the 75/80 Rule affects the non-sworn deputies. If the deputy works 75 hours, they are paid 80 hours. Corporation Counsel Kimberly Nass commented that it is not uncommon for a sheriff's office to have a 75/80 Rule, and she recommended that the rule be reviewed by the Human Resources and Labor Negotiations Committee. Supervisor Sheahan-Malloy asked for an annual cost report. Senior Accountant Makenzie Drays stated that the report can be provided to the Finance Committee. Mr. Mielke commented that going forward, there is no back pay owed. Sheriff's Office back pay will be an item on the June 14, 2021 agenda.

Mr. Mielke provided an oral report to the Committee regarding the American Rescue Plan Act of 2021. Mr. Mielke reported that the portal has been opened, and interim guidelines were received from US Treasury today. Mr. Mielke further reported that the interim guidelines will need to be

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reviewed and interpreted. Dodge County Treasurer Patti Hilker commented that a separate account at the state pool has been set up for the allocation to be deposited until it is determined how the funds will be spent.

Mr. Mielke provided an oral report to the Committee regarding the Broadband Assessment Study Request for Proposals. Mr. Mielke reported that the Dodge County Broadband Assessment Study Request for Proposals (RFP) was included in the packet materials. Supervisor Sheahan-Malloy asked who put together the RFP. Mr. Mielke commented that Land Resources and Parks Director Bill Ehlenbeck compiled the RFP, along with guidance from other counties.

Chairman Frohling reported that the US Bank Rebate Comparison 2018-2020 was included in the packet materials. Mr. Ehlinger confirmed that a 2% rebate is received by the county and is disbursed to departments.

Mr. Ehlinger provided an oral report to the Committee regarding GASB 75 Other Post Employment Benefits (OPEB) Health actuarial study. Mr. Ehlinger reported that the actuarial study is done every two (2) years. Mr. Ehlinger further reported that Dodge County has an Implicit Rate Subsidy in which the premium rates for retirees and active employees is the same. The study was released in April 2021, and the study will be used for the 2020 financial statements.

Mr. Ehlinger reported that the draft 2020 financial statements are preliminary. There was no Committee discussion.

Mr. Ehlinger provided an oral report to the Committee regarding the 2022 debt service levy. Mr. Ehlinger stated that guidance is needed to determine what to do with the \$1 million fund balance in the debt service fund. He reviewed potential options:

- Debt levy in 2022, the same as in 2021
- Zero debt levy for 2022, levy the \$1 million in 2023.

Following Committee discussion, a motion was made by Caine, seconded by Sheahan-Malloy to not levy a debt service levy in 2022 for the 2021 bond issue. Supervisor J. Schmitt asked what impact this will have on the 2023 budget. Mr. Ehlinger stated that the \$1 million debt service will need to be levied in 2023. Motion carried.

Ms. Hilker distributed to the Committee members a document entitled *Dodge County, Wisconsin, County Investments, April 2021*.

Chairman Frohling reported that the General Checking Bank Reconciliations were included in the packet materials. Ms. Hilker commented that the Treasurer's Office records the account activity, and works with the Finance Department on the reconciliation.

Chairman Frohling reported that the April 2021 Year-to-Date budget reports for the following departments were included in the packet materials.

- Dept. 12 – County Clerk – County Clerk Karen Gibson reported that the Election budget will be over budget due to the Assembly District 37 special elections in June and July.
- Dept. 13 – Finance

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- Dept. 14 – Treasurer – Ms. Hilker commented that Dodge County had one (1) property to sell, \$14,000 in principle taxes delinquent, and the property was sold for \$126,500.
- Dept. 18 – Library
- Dept. 94 – Veterans Services
- Dept. 98 – Sales Tax
- Dept. 99 – General Revenues
- Fund 300 – Debt Service
- Fund 400 – Capital Projects Fund

There was no discussion on the County Sales and Use Tax Report.

There was no discussion on the Dodge County Vouchers \$10,000 or more Report.

The next regular meeting is scheduled on **Monday, June 14, 2021 at 4:00 p.m.**, in the Auditorium, located on the first floor of the Administration Building. This will be a joint meeting with the Human Resources and Labor Negotiations Committee.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 5:29 p.m.



Ed Benter,
Secretary

Disclaimer: The above minutes may be approved, amended or corrected at the next committee meeting.